

Debtor's Name

Yellow Corporation

Case No.

23-11069 (CTG)

Part 7: Questionnaire Report

Question a. Payment of Prepetition Debts

Yellow Corporation made certain payments on prepetition debts pursuant to various "First Day" Orders.

Debtor's Name

Yellow Corporation

Case. No

23-11069

Schedules Disclaimer***General***

Each of the debtors (collectively, the "Debtors") are filing their Monthly Operating Reports (the "MORs") solely for the purposes of complying with the monthly operating report requirements applicable in the Debtors' chapter 11 cases. The financial and supplemental information contained herein is presented on a preliminary and unaudited basis, remains subject to future adjustments, and may not comply in all material respects with generally accepted accounting principles in United States of America ("U.S. GAAP"). The MORs should not be relied on by any persons for information relating to current or future financial conditions, events, or performance of any of the Debtors or their affiliates. The financial information has been derived from the books and records of the Debtors. This information, however, has not been subject to certain procedures that would typically be applied to financial information in accordance with U.S. GAAP, and upon application of such procedures, the Debtors believe that the financial information could be subject to material changes. The results of operations contained herein are not necessarily indicative of results which may be expected for any other period or for the full year and may not necessarily reflect the combined results of operations and financial positions of the Debtors in the future. The Debtors reserve all rights to amend or supplement the MORs in all respects, as may be necessary or appropriate. Nothing contained in the MORs shall constitute a waiver of any of the Debtors' rights or an admission with respects to their chapter 11 cases. The financial information in the MORs has been prepared on a going concern basis.

Accounts Receivable

The amounts reflected in A/R are shown net of the relevant revenue related reserves. These amounts may not be indicative of the ultimate settlement amounts as they may be offset by customer liabilities at settlement, or other changes as a result of the claims reconciliation process.

Fixed assets

Fixed assets are carried at net book value, which is not indicative of potential sale prices in liquidation.

Equity

This report does not include non-debtor Yellow Corporation owned entities which are consolidated for GAAP presentation. As a result certain eliminations are excluded and equity shown for each debtor entity may not be accurate.

Intercompany Transactions

Intercompany transactions between the Debtors have not been eliminated in the financial statements contained herein. No conclusion as to the legal obligation related to these intercompany transactions is made by the presentation herein.

Liabilities Subject to Compromise

As a result of the chapter 11 filings, the payment of prepetition indebtedness is subject to compromise or other treatment under a chapter 11 Plan. The determination of how liabilities will ultimately be settled or treated cannot be made until the completion of the claims reconciliation process in conjunction with the Bankruptcy Court approval of the chapter 11 Plan. Accordingly, the ultimate amount of such liabilities is not determinable at this time. Prepetition liabilities that are subject to compromise have been reported at the amounts expected to be allowed as claims, even if they may be settled for lesser amounts. The amounts currently classified as liabilities subject to compromise are preliminary and may be subject to future adjustments depending on Court actions, further developments with respect to disputed claims, determinations of the secured status of certain claims, the values of any collateral securing such claims, rejection of executory contracts, continued reconciliation or other events. No estimates are included for contingent or disputed claims or any off-balance sheet liabilities including any potential claims associated with the multiemployer pension plans.

Reorganization Items

Expenses and income directly associated with the chapter 11 filings have been reported separately in the income statement as reorganization items. Reorganization items includes expenses related to legal advisory and representation services, other professional consulting and advisory services, debtor-in-possession financing fees and changes in liabilities subject to compromise recognized as there are changes in amounts expected to be allowed as claims.

Liquidation Basis Adjustments

Under Liquidation Basis, assets are measured at their estimated liquidation value, which represents the amount of cash proceeds or other consideration expected from liquidation. As of December 31, the Company has not adjusted certain assets to their liquidation values including for fixed assets, prepaids, debt costs, and operating lease right-of-use assets.

Workers' Compensation

The Company maintains workers' compensation insurance covering the vast majority of its employees. The Company has not been able to obtain replacement insurance in certain states since the prior insurance policies and programs were cancelled or not renewed since the Petition Date. The Company has limited the number of employees working on site and the employees' duties in those states.

Debtor's Name
Case NoYellow Corporation
23-11069Schedule A: Statement of cash receipts and disbursements ⁽¹⁾

(\$ in thousands)

	Yellow Corporation	New Penn Motor Express LLC	USF Holland LLC	USF Reddaway Inc.	Yellow Logistics, Inc.	YRC Enterprise Services, Inc.
FOR THE PERIOD OF 12/2/2023 THROUGH 12/29/2023						
Total Receipts	\$ 1,960	\$ 433	\$ 2,526	\$ 867	\$ 2	\$ -
Operating Disbursements						
Payroll & Related	\$ 6,651	\$ -	\$ -	\$ -	\$ -	\$ -
Other Opex	16,144	-	-	-	-	-
Total Operating Disbursements	\$ 22,795	\$ -	\$ -	\$ -	\$ -	\$ -
Restructuring Items						
Severance / Prepetition Wages	1,060	-	-	-	-	-
Professional Fees ⁽²⁾	13,881	-	-	-	-	-
Adequate Assurance Utility Deposit	-	-	-	-	-	-
Prepetition Vendors & Taxes	1,037	-	-	-	-	-
Total Non-Operating Restructuring Items	\$ 15,978	\$ -	\$ -	\$ -	\$ -	\$ -
Interest and Adequate Protection						
ABL Interest	-	-	-	-	-	-
DIP TL New Money Interest	1,232	-	-	-	-	-
TLB Interest	-	-	-	-	-	-
UST Interest	6,405	-	-	-	-	-
Total Interest and Adequate Protection	\$ 7,637	\$ -	\$ -	\$ -	\$ -	\$ -
Total Disbursements	\$ 46,410	\$ -	\$ -	\$ -	\$ -	\$ -
Total Net Cash Flow Before ABL Paydown	\$ (44,450)	\$ 433	\$ 2,526	\$ 867	\$ 2	\$ -
(+/-) ABL Paydown (80% of receipts)	13,117	-	-	-	-	-
Total Net Cash Flow Including ABL Paydown	\$ (57,566)	\$ 433	\$ 2,526	\$ 867	\$ 2	\$ -
Unrestricted US and Canada Cash Rollforward						
Beginning Unrestricted Cash Balance	\$32,269	\$ -	\$ -	\$ -	\$10	\$ -
(+/-) Net Cash Flow before ABL Paydown	(44,450)	433	2,526	867	2	-
(+/-) ABL Paydown	(13,117)	-	-	-	-	-
(+/-) FX / Outstanding Checks Adjustment	(1,207)	-	-	-	-	-
(+/-) DIP TL Proceeds ⁽³⁾	50,000	-	-	-	-	-
(+/-) Transfers between Debtor Accounts	16,997	(433)	(2,311)	(867)	0	-
(+/-) Disbursements made on behalf of Debtor by Others	17,973	(589)	(1,256)	(1,041)	(52)	(7,136)
(+/-) Intercompany Transactions for Payments on behalf of Other Debtors	(17,973)	589	1,256	1,041	52	7,136
Ending Unrestricted Cash Balance	\$ 40,493	\$ -	\$ 216	\$ -	\$ 12	\$ -
Restricted Cash Rollforward						
Beginning Restricted Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(+/-) Drawn Letters of Credit Paydown	-	-	-	-	-	-
Ending Restricted Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Asset Sales and Associated Disbursements						
Beginning Sale Proceed Reserve Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(+/-) Gross Sale Proceeds	867,665	-	-	-	-	-
(+/-) Debt principal and interest payments, cash collateral requirements and other	(836,335)	-	-	-	-	-
(+/-) Sale Related Costs	(6,979)	-	-	-	-	-
(+/-) Lender Professional Fees Due	(710)	-	-	-	-	-
Sale Proceeds Reserve Balance	\$ 23,642	\$ -	\$ -	\$ -	\$ -	\$ -

Footnotes:

(1) Receipts and disbursements reflect activity for the post-petition period of December 2, 2023 through December 31, 2023. Actual cash flow results are recorded on a weekly basis for reporting consistent with the Cash Collateral Order and, therefore, capture actual results beginning as of 12/2/23 instead of 12/1/23 due to the prior week ending on 12/1/23.

(2) Reflects Debtor and UCC professional fees as funded into a third-party reserve account as incurred and all other professionals are paid in the ordinary course.

(3) There were two Junior DIP financing borrowings between December 2 and December 29, 2023 totalling \$50 million.

DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES:												
TOTAL DISBURSEMENTS	\$	885,577	\$	589	\$	1,256	\$	1,041	\$	52	\$	7,136
LESS: TRANSFERS TO DEBTOR IN POSSESSION ACCOUNTS		-		-		-		-		-		-
TOTAL DISBURSEMENTS FOR U.S. TRUSTEE QUARTERLY FEES	\$	885,577	\$	589	\$	1,256	\$	1,041	\$	52	\$	7,136

Debtor's Name
Case NoYellow Corporation
23-11069Schedule A: Statement of cash receipts and disbursements ⁽¹⁾

(\$ in thousands)

	YRC Freight Canada Company	YRC Inc.	1105481 Ontario Inc.	Express Lane Services, Inc.	Roadway Express International, Inc.	Roadway LLC
FOR THE PERIOD OF 12/2/2023 THROUGH 12/29/2023						
Total Receipts	\$ 75	\$ 14,282	\$ -	\$ -	\$ -	\$ -
Operating Disbursements						
Payroll & Related	\$ 116	\$ -	\$ -	\$ -	\$ -	\$ -
Other Opex	538	-	-	-	-	-
Total Operating Disbursements	\$ 654	\$ -	\$ -	\$ -	\$ -	\$ -
Restructuring Items						
Severance / Prepetition Wages	-	-	-	-	-	-
Professional Fees ⁽²⁾	-	-	-	-	-	-
Adequate Assurance Utility Deposit	-	-	-	-	-	-
Prepetition Vendors & Taxes	-	-	-	-	-	-
Total Non-Operating Restructuring Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest and Adequate Protection						
ABL Interest	-	-	-	-	-	-
DIP TL New Money Interest	-	-	-	-	-	-
TLB Interest	-	-	-	-	-	-
UST Interest	-	-	-	-	-	-
Total Interest and Adequate Protection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Disbursements	\$ 654	\$ -	\$ -	\$ -	\$ -	\$ -
Total Net Cash Flow Before ABL Paydown	\$ (579)	\$ 14,282	\$ -	\$ -	\$ -	\$ -
(+/-) ABL Paydown (80% of receipts)	-	-	-	-	-	-
Total Net Cash Flow Including ABL Paydown	\$ (579)	\$ 14,282	\$ -	\$ -	\$ -	\$ -
Unrestricted US and Canada Cash Rollforward						
Beginning Unrestricted Cash Balance	\$926	\$321	\$ -	\$ -	\$ -	\$ -
(+/-) Net Cash Flow before ABL Paydown	(579)	14,282	-	-	-	-
(+/-) ABL Paydown	-	-	-	-	-	-
(+/-) FX / Outstanding Checks Adjustment	-	-	-	-	-	-
(+/-) DIP TL Proceeds ⁽³⁾	-	-	-	-	-	-
(+/-) Transfers between Debtor Accounts	575	(13,962)	-	-	-	-
(+/-) Disbursements made on behalf of Debtor by Others	-	(7,898)	-	-	-	-
(+/-) Intercompany Transactions for Payments on behalf of Other Debtors	-	7,898	-	-	-	-
Ending Unrestricted Cash Balance	\$ 922	\$ 641	\$ -	\$ -	\$ -	\$ -
Restricted Cash Rollforward						
Beginning Restricted Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(+/-) Drawn Letters of Credit Paydown	-	-	-	-	-	-
Ending Restricted Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Asset Sales and Associated Disbursements						
Beginning Sale Proceed Reserve Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(+/-) Gross Sale Proceeds	-	-	-	-	-	-
(+/-) Debt principal and interest payments, cash collateral requirements and other	-	-	-	-	-	-
(+/-) Sale Related Costs	-	-	-	-	-	-
(+/-) Lender Professional Fees Due	-	-	-	-	-	-
Sale Proceeds Reserve Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Footnotes:

(1) Receipts and disbursements reflect activity for the post-petition period of December 2, 2023 through December 31, 2023. Actual cash flow results are recorded on a weekly basis for reporting consistent with the Cash Collateral Order and, therefore, capture actual results beginning as of 12/2/23 instead of 12/1/23 due to the prior week ending on 12/1/23.

(2) Reflects Debtor and UCC professional fees as funded into a third-party reserve account as incurred and all other professionals are paid in the ordinary course.

(3) There were two Junior DIP financing borrowings between December 2 and December 29, 2023 totalling \$50 million.

DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES:						
TOTAL DISBURSEMENTS	\$ 654	\$ 7,898	\$ -	\$ -	\$ -	\$ -
LESS: TRANSFERS TO DEBTOR IN POSSESSION ACCOUNTS	-	-	-	-	-	-
TOTAL DISBURSEMENTS FOR U.S. TRUSTEE QUARTERLY FEES	\$ 654	\$ 7,898	\$ -	\$ -	\$ -	\$ -

Debtor's Name
Case NoYellow Corporation
23-11069Schedule A: Statement of cash receipts and disbursements ⁽¹⁾

(\$ in thousands)

	Roadway Next Day Corporation	USF Bestway Inc.	USF Dugan Inc.	USF Holland International Sales Corporation	USF RedStar LLC	Yellow Freight Corporation
FOR THE PERIOD OF 12/2/2023 THROUGH 12/29/2023						
Total Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Disbursements						
Payroll & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Opex	-	-	-	-	-	-
Total Operating Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restructuring Items						
Severance / Prepetition Wages	-	-	-	-	-	-
Professional Fees ⁽²⁾	-	-	-	-	-	-
Adequate Assurance Utility Deposit	-	-	-	-	-	-
Prepetition Vendors & Taxes	-	-	-	-	-	-
Total Non-Operating Restructuring Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest and Adequate Protection						
ABL Interest	-	-	-	-	-	-
DIP TL New Money Interest	-	-	-	-	-	-
TLB Interest	-	-	-	-	-	-
UST Interest	-	-	-	-	-	-
Total Interest and Adequate Protection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Net Cash Flow Before ABL Paydown	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(+/-) ABL Paydown (80% of receipts)	-	-	-	-	-	-
Total Net Cash Flow Including ABL Paydown	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted US and Canada Cash Rollforward						
Beginning Unrestricted Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(+/-) Net Cash Flow before ABL Paydown	-	-	-	-	-	-
(+/-) ABL Paydown	-	-	-	-	-	-
(+/-) FX / Outstanding Checks Adjustment	-	-	-	-	-	-
(+/-) DIP TL Proceeds ⁽³⁾	-	-	-	-	-	-
(+/-) Transfers between Debtor Accounts	-	-	-	-	-	-
(+/-) Disbursements made on behalf of Debtor by Others	-	-	-	-	-	-
(+/-) Intercompany Transactions for Payments on behalf of Other Debtors	-	-	-	-	-	-
Ending Unrestricted Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Cash Rollforward						
Beginning Restricted Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(+/-) Drawn Letters of Credit Paydown	-	-	-	-	-	-
Ending Restricted Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Asset Sales and Associated Disbursements						
Beginning Sale Proceed Reserve Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(+/-) Gross Sale Proceeds	-	-	-	-	-	-
(+/-) Debt principal and interest payments, cash collateral requirements and other	-	-	-	-	-	-
(+/-) Sale Related Costs	-	-	-	-	-	-
(+/-) Lender Professional Fees Due	-	-	-	-	-	-
Sale Proceeds Reserve Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Footnotes:

(1) Receipts and disbursements reflect activity for the post-petition period of December 2, 2023 through December 31, 2023. Actual cash flow results are recorded on a weekly basis for reporting consistent with the Cash Collateral Order and, therefore, capture actual results beginning as of 12/2/23 instead of 12/1/23 due to the prior week ending on 12/1/23.

(2) Reflects Debtor and UCC professional fees as funded into a third-party reserve account as incurred and all other professionals are paid in the ordinary course.

(3) There were two Junior DIP financing borrowings between December 2 and December 29, 2023 totalling \$50 million.

DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES:						
TOTAL DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: TRANSFERS TO DEBTOR IN POSSESSION ACCOUNTS	-	-	-	-	-	-
TOTAL DISBURSEMENTS FOR U.S. TRUSTEE QUARTERLY FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Debtor's Name
Case NoYellow Corporation
23-11069Schedule A: Statement of cash receipts and disbursements ⁽¹⁾

(\$ in thousands)

	YRC Association Solutions, Inc.	YRC International Investments, Inc.	YRC Logistics Inc.	YRC Logistics Services, Inc.	YRC Mortgages, LLC	YRC Regional Transportation, Inc.
FOR THE PERIOD OF 12/2/2023 THROUGH 12/29/2023						
Total Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Disbursements						
Payroll & Related	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Opex	-	-	-	-	-	-
Total Operating Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restructuring Items						
Severance / Prepetition Wages	-	-	-	-	-	-
Professional Fees ⁽²⁾	-	-	-	-	-	-
Adequate Assurance Utility Deposit	-	-	-	-	-	-
Prepetition Vendors & Taxes	-	-	-	-	-	-
Total Non-Operating Restructuring Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest and Adequate Protection						
ABL Interest	-	-	-	-	-	-
DIP TL New Money Interest	-	-	-	-	-	-
TLB Interest	-	-	-	-	-	-
UST Interest	-	-	-	-	-	-
Total Interest and Adequate Protection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Net Cash Flow Before ABL Paydown	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(+/-) ABL Paydown (80% of receipts)	-	-	-	-	-	-
Total Net Cash Flow Including ABL Paydown	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted US and Canada Cash Rollforward						
Beginning Unrestricted Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(+/-) Net Cash Flow before ABL Paydown	-	-	-	-	-	-
(+/-) ABL Paydown	-	-	-	-	-	-
(+/-) FX / Outstanding Checks Adjustment	-	-	-	-	-	-
(+/-) DIP TL Proceeds ⁽³⁾	-	-	-	-	-	-
(+/-) Transfers between Debtor Accounts	-	-	-	-	-	-
(+/-) Disbursements made on behalf of Debtor by Others	-	-	-	-	-	-
(+/-) Intercompany Transactions for Payments on behalf of Other Debtors	-	-	-	-	-	-
Ending Unrestricted Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Cash Rollforward						
Beginning Restricted Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(+/-) Drawn Letters of Credit Paydown	-	-	-	-	-	-
Ending Restricted Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Asset Sales and Associated Disbursements						
Beginning Sale Proceed Reserve Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(+/-) Gross Sale Proceeds	-	-	-	-	-	-
(+/-) Debt principal and interest payments, cash collateral requirements and other	-	-	-	-	-	-
(+/-) Sale Related Costs	-	-	-	-	-	-
(+/-) Lender Professional Fees Due	-	-	-	-	-	-
Sale Proceeds Reserve Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Footnotes:

(1) Receipts and disbursements reflect activity for the post-petition period of December 2, 2023 through December 31, 2023. Actual cash flow results are recorded on a weekly basis for reporting consistent with the Cash Collateral Order and, therefore, capture actual results beginning as of 12/2/23 instead of 12/1/23 due to the prior week ending on 12/1/23.

(2) Reflects Debtor and UCC professional fees as funded into a third-party reserve account as incurred and all other professionals are paid in the ordinary course.

(3) There were two Junior DIP financing borrowings between December 2 and December 29, 2023 totalling \$50 million.

DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES:						
TOTAL DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: TRANSFERS TO DEBTOR IN POSSESSION ACCOUNTS	-	-	-	-	-	-
TOTAL DISBURSEMENTS FOR U.S. TRUSTEE QUARTERLY FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Debtor's Name
Case. No

Yellow Corporation
23-11069

Schedule B:

Balance sheet containing the summary and detail of the assets, liabilities and equity (net worth) or deficit

(\$ In Thousands)

	Yellow Corporation	New Penn Motor Express LLC	USF Holland LLC	USF Reddaway Inc.	Yellow Logistics, Inc.	YRC Enterprise Services, Inc.
ASSETS						
BOOK VALUE AS OF 12/31/2023						
Cash and cash equivalents ⁽¹⁾	\$ 61,863	\$ (0)	\$ 1	\$ 0	\$ 284	\$ -
Restricted amounts held in escrow ⁽¹⁾⁽²⁾	186,943	-	-	-	-	-
Accounts receivable, net	2,054	3,565	13,610	8,780	1,458	(0)
Inventory	-	190	1,219	540	-	-
Prepaid expenses and other	103,423	4,216	11,256	(0)	845	33
Net property and equipment	(8)	62,898	251,741	121,632	128	14,316
Operating lease right-of-use assets	-	(0)	0	0	(0)	(0)
Intercompany Receivables / Investments in Affiliates	6,497,648	372,032	954,725	498,818	26,701	-
Other assets	31,033	1	365	94	166	(0)
TOTAL ASSETS	\$ 6,882,955	\$ 442,903	\$ 1,232,917	\$ 629,864	\$ 29,582	\$ 14,350

LIABILITIES AND OWNER EQUITY						
LIABILITIES NOT SUBJECT TO COMPROMISE (Postpetition)						
BOOK VALUE AS OF 12/31/2023						
Accounts payable and accrued expenses	\$ 32,795	\$ 218	\$ 1,126	\$ 616	\$ 552	\$ (2,550)
Wages, vacations and employee benefits	3,129	0	0	(0)	(0)	2,099
Other current and accrued liabilities ⁽²⁾	170,594	-	0	-	-	-
Postpetition taxes payable	86,335	(14,681)	(28,388)	3,773	(409)	8,123
DIP Facility ⁽³⁾⁽⁴⁾⁽⁵⁾	120,000	-	-	-	-	-
TOTAL POSTPETITION LIABILITIES	\$ 412,854	\$ (14,463)	\$ (27,262)	\$ 4,389	\$ 143	\$ 7,672
LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition)						
Secured Debt ⁽⁴⁾⁽⁵⁾	\$ 597,324	\$ -	\$ -	\$ -	\$ -	\$ -
Priority Debt	41	128	657	120	241	4,089
Unsecured Debt						
Unsecured Debt - Intercompany Payables	6,834,916	335,432	540,953	147,924	-	158,413
Unsecured Debt - Other	381,919	9,402	70,907	39,284	19,329	20,787
Total Unsecured Debt	7,216,835	344,834	611,860	187,208	19,329	179,200
TOTAL PRE-PETITION LIABILITIES	\$ 7,814,200	\$ 344,963	\$ 612,517	\$ 187,328	\$ 19,570	\$ 183,289
TOTAL LIABILITIES	\$ 8,227,054	\$ 330,500	\$ 585,255	\$ 191,717	\$ 19,713	\$ 190,960
STOCKHOLDERS' EQUITY						
Preferred stock	\$ -	\$ -	\$ 26	\$ -	\$ -	\$ -
Common stock	524	-	11	9	-	12
Capital surplus	2,134,697	31,140	(30,348)	54,562	2,346	(525,659)
Retained earnings	(3,137,923)	81,264	677,973	383,575	7,523	349,036
Other equity	(248,660)	-	-	-	-	-
Treasury stock	(92,737)	-	-	-	-	-
TOTAL STOCKHOLDERS' EQUITY	\$ (1,344,099)	\$ 112,403	\$ 647,662	\$ 438,146	\$ 9,869	\$ (176,611)
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	\$ 6,882,955	\$ 442,903	\$ 1,232,917	\$ 629,864	\$ 29,582	\$ 14,350

Footnotes:

- (1) Cash and cash equivalents and restricted amounts held in escrow include prefunding of electronic funds transfers and collateral payments, which may cause differences in balances with the bank statements.
- (2) Includes approximately \$149 million of cash deposited by bidders on the Debtors' assets into escrow which is not controlled by or property of the Debtor. Additionally includes \$31 million of cash reserved in relation to the XPO sale.
- (3) Includes \$17.9 million and \$42.1 new money DIP facility draws in August and \$24.6 million and \$57.9 draws in September from the Junior DIP Facility and Postpetition B-2 Facility, respectively. On October 30, November 10, November 27, 2023, December 11, 2023, and December 28, 2023, there were additional draws of \$25.0 million, \$20.0 million, \$25.0 million, \$25.0 million, and \$25.0 million of Junior DIP Facility draws. Additionally, there were \$4 million of paid in kind financing fees related to the Postpetition B-2 Facility in August 2023.
- (4) The Debtor Yellow Corporation is the borrower under the DIP Facility and prepetition secured notes. All other Debtors are guarantors.
- (5) In December 2023, approximately \$788 million of prepetition and post-petition debt was paid down from property sale proceeds from the XPO sale across the Prepetition and Postpetition B-2 Facility, Senior DIP Facility, Prepetition ABL Facility, and Prepetition UST Facility.

Debtor's Name
Case. No

Yellow Corporation
23-11069

Schedule B:

Balance sheet containing the summary and detail of the assets, liabilities and equity (net worth) or deficit

(\$ In Thousands)

	YRC Freight Canada Company	YRC Inc.	1105481 Ontario Inc.	Express Lane Services, Inc.	Roadway Express International, Inc.	Roadway LLC
ASSETS						
BOOK VALUE AS OF 12/31/2023						
Cash and cash equivalents ⁽¹⁾	\$ 748	\$ 720	\$ -	\$ -	\$ -	\$ -
Restricted amounts held in escrow ⁽¹⁾⁽²⁾	-	-	-	-	-	-
Accounts receivable, net	1,827	65,722	-	-	-	6,569
Inventory	45	3,523	-	-	-	-
Prepaid expenses and other	(116)	6,514	-	-	-	(6,569)
Net property and equipment	7,625	507,340	-	-	-	-
Operating lease right-of-use assets	-	0	-	-	-	-
Intercompany Receivables / Investments in Affiliates	52,638	3,583,478	0	6	-	656,569
Other assets	263	278	-	-	-	-
TOTAL ASSETS	\$ 63,031	\$ 4,167,576	\$ 0	\$ 6	\$ -	\$ 656,569
LIABILITIES AND OWNER EQUITY						
LIABILITIES NOT SUBJECT TO COMPROMISE (Postpetition)						
BOOK VALUE AS OF 12/31/2023						
Accounts payable and accrued expenses	\$ 403	\$ 9,862	\$ -	\$ -	\$ -	\$ -
Wages, vacations and employee benefits	2	1,622	-	-	-	-
Other current and accrued liabilities ⁽²⁾	(0)	-	-	-	-	0
Postpetition taxes payable	(2,758)	(84,529)	-	-	(0)	-
DIP Facility ⁽³⁾⁽⁴⁾⁽⁵⁾	-	-	-	-	-	-
TOTAL POSTPETITION LIABILITIES	\$ (2,352)	\$ (73,045)	\$ -	\$ -	\$ (0)	\$ 0
LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition)						
Secured Debt ⁽⁴⁾⁽⁵⁾	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Priority Debt	65	1,313	-	-	-	-
Unsecured Debt						
Unsecured Debt - Intercompany Payables	3,192	2,031,456	-	-	427	194,922
Unsecured Debt - Other	26,457	338,435	-	0	1	12,626
Total Unsecured Debt	29,649	2,369,891	-	0	428	207,548
TOTAL PRE-PETITION LIABILITIES	\$ 29,714	\$ 2,371,204	\$ -	\$ 0	\$ 428	\$ 207,548
TOTAL LIABILITIES	\$ 27,362	\$ 2,298,159	\$ -	\$ 0	\$ 428	\$ 207,548
STOCKHOLDERS' EQUITY						
Preferred stock	\$ 403	\$ -	\$ -	\$ -	\$ -	\$ -
Common stock	67	0	-	10	-	-
Capital surplus	33,998	1,059,629	0	-	(292)	(102,656)
Retained earnings	2,019	807,805	0	(4)	(181)	551,678
Other equity	(818)	1,982	-	-	45	-
Treasury stock	-	-	-	-	-	-
TOTAL STOCKHOLDERS' EQUITY	\$ 35,669	\$ 1,869,417	\$ 0	\$ 6	\$ (428)	\$ 449,022
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	\$ 63,031	\$ 4,167,576	\$ 0	\$ 6	\$ -	\$ 656,569

Footnotes:

- (1) Cash and cash equivalents and restricted amounts held in escrow include prefunding of electronic funds transfers and collateral payments, which may cause differences in balances with the bank statements.
- (2) Includes approximately \$149 million of cash deposited by bidders on the Debtors' assets into escrow which is not controlled by or property of the Debtor. Additionally includes \$31 million of cash reserved in relation to the XPO sale.
- (3) Includes \$17.9 million and \$42.1 new money DIP facility draws in August and \$24.6 million and \$57.9 draws in September from the Junior DIP Facility and Postpetition B-2 Facility, respectively. On October 30, November 10, November 27, 2023, December 11, 2023, and December 28, 2023, there were additional draws of \$25.0 million, \$20.0 million, \$25.0 million, \$25.0 million, and \$25.0 million of Junior DIP Facility draws. Additionally, there were \$4 million of paid in kind financing fees related to the Postpetition B-2 Facility in August 2023.
- (4) The Debtor Yellow Corporation is the borrower under the DIP Facility and prepetition secured notes. All other Debtors are guarantors.
- (5) In December 2023, approximately \$788 million of prepetition and post-petition debt was paid down from property sale proceeds from the XPO sale across the Prepetition and Postpetition B-2 Facility, Senior DIP Facility, Prepetition ABL Facility, and Prepetition UST Facility.

Debtor's Name
Case. No

Yellow Corporation
23-11069

Schedule B:

Balance sheet containing the summary and detail of the assets, liabilities and equity (net worth) or deficit

(\$ In Thousands)

	Roadway Next Day Corporation	USF Bestway Inc.	USF Dugan Inc.	USF Holland International Sales Corporation	USF RedStar LLC	Yellow Freight Corporation
ASSETS						
BOOK VALUE AS OF 12/31/2023						
Cash and cash equivalents ⁽¹⁾	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted amounts held in escrow ⁽¹⁾⁽²⁾	-	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid expenses and other	10	-	-	-	-	-
Net property and equipment	-	-	-	-	-	-
Operating lease right-of-use assets	-	-	-	-	-	-
Intercompany Receivables / Investments in Affiliates	-	39,908	12,660	-	88,771	-
Other assets	-	-	-	-	-	-
TOTAL ASSETS	\$ 10	\$ 39,908	\$ 12,660	\$ -	\$ 88,771	\$ -
LIABILITIES AND OWNER EQUITY						
LIABILITIES NOT SUBJECT TO COMPROMISE (Postpetition)						
BOOK VALUE AS OF 12/31/2023						
Accounts payable and accrued expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wages, vacations and employee benefits	-	-	-	-	-	-
Other current and accrued liabilities ⁽²⁾	-	-	-	-	-	-
Postpetition taxes payable	9,337	(125)	(247)	-	(470)	-
DIP Facility ⁽³⁾⁽⁴⁾⁽⁵⁾	-	-	-	-	-	-
TOTAL POSTPETITION LIABILITIES	\$ 9,337	\$ (125)	\$ (247)	\$ -	\$ (470)	\$ -
LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition)						
Secured Debt ⁽⁴⁾⁽⁵⁾	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Priority Debt	-	-	-	-	-	-
Unsecured Debt						
Unsecured Debt - Intercompany Payables	13,438	4,454	-	-	-	-
Unsecured Debt - Other	-	817	197	-	2,024	-
Total Unsecured Debt	13,438	5,271	197	-	2,024	-
TOTAL PRE-PETITION LIABILITIES	\$ 13,438	\$ 5,271	\$ 197	\$ -	\$ 2,024	\$ -
TOTAL LIABILITIES	\$ 22,775	\$ 5,146	\$ (51)	\$ -	\$ 1,553	\$ -
STOCKHOLDERS' EQUITY						
Preferred stock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Common stock	-	29	1,000	-	-	-
Capital surplus	(20,830)	15,546	10,567	-	112,375	-
Retained earnings	(1,935)	19,188	1,144	-	(25,157)	-
Other equity	-	-	-	-	-	-
Treasury stock	-	-	-	-	-	-
TOTAL STOCKHOLDERS' EQUITY	\$ (22,765)	\$ 34,763	\$ 12,710	\$ -	\$ 87,218	\$ -
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	\$ 10	\$ 39,908	\$ 12,660	\$ -	\$ 88,771	\$ -

Footnotes:

- (1) Cash and cash equivalents and restricted amounts held in escrow include prefunding of electronic funds transfers and collateral payments, which may cause differences in balances with the bank statements.
- (2) Includes approximately \$149 million of cash deposited by bidders on the Debtors' assets into escrow which is not controlled by or property of the Debtor. Additionally includes \$31 million of cash reserved in relation to the XPO sale.
- (3) Includes \$17.9 million and \$42.1 new money DIP facility draws in August and \$24.6 million and \$57.9 draws in September from the Junior DIP Facility and Postpetition B-2 Facility, respectively. On October 30, November 10, November 27, 2023, December 11, 2023, and December 28, 2023, there were additional draws of \$25.0 million, \$20.0 million, \$25.0 million, \$25.0 million, and \$25.0 million of Junior DIP Facility draws. Additionally, there were \$4 million of paid in kind financing fees related to the Postpetition B-2 Facility in August 2023.
- (4) The Debtor Yellow Corporation is the borrower under the DIP Facility and prepetition secured notes. All other Debtors are guarantors.
- (5) In December 2023, approximately \$788 million of prepetition and post-petition debt was paid down from property sale proceeds from the XPO sale across the Prepetition and Postpetition B-2 Facility, Senior DIP Facility, Prepetition ABL Facility, and Prepetition UST Facility.

Debtor's Name
Case. No

Yellow Corporation
23-11069

Schedule B:

Balance sheet containing the summary and detail of the assets, liabilities and equity (net worth) or deficit

(\$ In Thousands)

	YRC Association Solutions, Inc.	YRC International Investments, Inc.	YRC Logistics Inc.	YRC Logistics Services, Inc.	YRC Mortgages, LLC	YRC Regional Transportation, Inc.
ASSETS						
BOOK VALUE AS OF 12/31/2023						
Cash and cash equivalents ⁽¹⁾	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted amounts held in escrow ⁽¹⁾⁽²⁾	-	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-	(0)
Inventory	-	-	-	-	-	-
Prepaid expenses and other	-	-	-	-	0	(0)
Net property and equipment	-	-	-	-	-	-
Operating lease right-of-use assets	-	-	-	-	-	-
Intercompany Receivables / Investments in Affiliates	3,086	97,225	3,652	21,682	-	1,969,659
Other assets	-	-	-	-	-	(0)
TOTAL ASSETS	\$ 3,086	\$ 97,225	\$ 3,652	\$ 21,682	\$ 0	\$ 1,969,659
LIABILITIES AND OWNER EQUITY						
LIABILITIES NOT SUBJECT TO COMPROMISE (Postpetition)						
BOOK VALUE AS OF 12/31/2023						
Accounts payable and accrued expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wages, vacations and employee benefits	-	-	-	-	-	-
Other current and accrued liabilities ⁽²⁾	-	-	-	-	-	-
Postpetition taxes payable	0	0	0	67	-	28,264
DIP Facility ⁽³⁾⁽⁴⁾⁽⁵⁾	-	-	-	-	-	-
TOTAL POSTPETITION LIABILITIES	\$ 0	\$ 0	\$ 0	\$ 67	\$ -	\$ 28,264
LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition)						
Secured Debt ⁽⁴⁾⁽⁵⁾	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Priority Debt	-	-	-	-	-	-
Unsecured Debt						
Unsecured Debt - Intercompany Payables	-	-	-	10,339	1	14,834
Unsecured Debt - Other	66	2,039	-	364	-	31,945
Total Unsecured Debt	66	2,039	-	10,703	1	46,779
TOTAL PRE-PETITION LIABILITIES	\$ 66	\$ 2,039	\$ -	\$ 10,703	\$ 1	\$ 46,779
TOTAL LIABILITIES	\$ 66	\$ 2,039	\$ 0	\$ 10,770	\$ 1	\$ 75,043
STOCKHOLDERS' EQUITY						
Preferred stock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Common stock	10	1	1,312	-	10	-
Capital surplus	876	91,219	(1,557)	(419)	(147)	1,320,585
Retained earnings	2,134	3,966	3,222	11,576	136	574,031
Other equity	-	-	675	(245)	-	-
Treasury stock	-	-	-	-	-	-
TOTAL STOCKHOLDERS' EQUITY	\$ 3,021	\$ 95,186	\$ 3,652	\$ 10,913	\$ (1)	\$ 1,894,616
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	\$ 3,086	\$ 97,225	\$ 3,652	\$ 21,682	\$ 0	\$ 1,969,659

Footnotes:

- (1) Cash and cash equivalents and restricted amounts held in escrow include prefunding of electronic funds transfers and collateral payments, which may cause differences in balances with the bank statements.
- (2) Includes approximately \$149 million of cash deposited by bidders on the Debtors' assets into escrow which is not controlled by or property of the Debtor. Additionally includes \$31 million of cash reserved in relation to the XPO sale.
- (3) Includes \$17.9 million and \$42.1 new money DIP facility draws in August and \$24.6 million and \$57.9 draws in September from the Junior DIP Facility and Postpetition B-2 Facility, respectively. On October 30, November 10, November 27, 2023, December 11, 2023, and December 28, 2023, there were additional draws of \$25.0 million, \$20.0 million, \$25.0 million, \$25.0 million, and \$25.0 million of Junior DIP Facility draws. Additionally, there were \$4 million of paid in kind financing fees related to the Postpetition B-2 Facility in August 2023.
- (4) The Debtor Yellow Corporation is the borrower under the DIP Facility and prepetition secured notes. All other Debtors are guarantors.
- (5) In December 2023, approximately \$788 million of prepetition and post-petition debt was paid down from property sale proceeds from the XPO sale across the Prepetition and Postpetition B-2 Facility, Senior DIP Facility, Prepetition ABL Facility, and Prepetition UST Facility.

Debtor's Name Yellow Corporation
Case. No 23-11069

Schedule C: Statement of operations (profit or loss statement)
(Income Statement)

(\$ In Thousands)

	Yellow Corporation	New Penn Motor Express LLC	USF Holland LLC	USF Reddaway Inc.	Yellow Logistics, Inc.	YRC Enterprise Services, Inc.
FOR THE PERIOD OF 12/1/2023 THROUGH 12/31/2023						
Operating Revenue	\$ -	\$ (4)	\$ (44)	\$ (8)	\$ (118)	\$ -
Operating Expenses:						
Salaries wages and employees benefits	680	(115)	(1,755)	(120)	14	4,212
Fuel, operating expenses and supplies	(124,900)	7,551	38,930	16,288	2,489	(37,890)
Purchased transportation	-	-	2	(323)	18	-
Depreciation and amortization	-	-	-	-	-	0
Other operating expenses	642	(1,364)	(1,966)	(1,339)	1	-
(Gains) losses on property disposals, net	-	-	(76,282)	(30,290)	-	-
Reorganization charges	32,446	-	-	-	-	-
Impairment charges	-	-	-	-	-	-
Operating Income	\$ 91,132	\$ (6,077)	\$ 41,026	\$ 15,777	\$ (2,639)	\$ 33,679
Nonoperating Expenses:						
Interest expense	20,871	-	-	-	-	-
Interest Income	(0)	-	-	-	-	-
Non-union pension and postretirement benefits	200	-	-	-	-	-
Other nonoperating expenses	23	-	0	(12)	-	-
Income (loss) before Income Taxes	\$ 70,039	\$ (6,077)	\$ 41,026	\$ 15,789	\$ (2,639)	\$ 33,679
Provision for Income Taxes	5,871	-	-	-	-	-
Net gain / (loss)	\$ 64,168	\$ (6,077)	\$ 41,026	\$ 15,789	\$ (2,639)	\$ 33,679

Debtor's Name Yellow Corporation
Case. No 23-11069

Schedule C: Statement of operations (profit or loss statement)
(Income Statement)

(\$ In Thousands)

	YRC Freight Canada Company	YRC Inc.	1105481 Ontario Inc.	Express Lane Services, Inc.	Roadway Express International, Inc.	Roadway LLC
	FOR THE PERIOD OF 12/1/2023 THROUGH 12/31/2023					
Operating Revenue	\$ 184	\$ 668	\$ -	\$ -	\$ -	\$ -
Operating Expenses:						
Salaries wages and employees benefits	88	(1,576)	-	-	-	-
Fuel, operating expenses and supplies	1,290	98,827	-	-	-	-
Purchased transportation	2	(60)	-	-	-	-
Depreciation and amortization	-	(0)	-	-	-	-
Other operating expenses	26	(21,588)	-	-	-	-
(Gains) losses on property disposals, net	-	(712,864)	-	-	-	-
Reorganization charges	-	34	-	-	-	-
Impairment charges	-	-	-	-	-	-
Operating Income	\$ (1,223)	\$ 637,893	\$ -	\$ -	\$ -	\$ -
Nonoperating Expenses:						
Interest expense	0	-	-	-	-	-
Interest Income	(2)	(1)	-	-	-	-
Non-union pension and postretirement benefits	-	1,187	-	-	-	-
Other nonoperating expenses	694	(333)	-	-	1	-
Income (loss) before Income Taxes	\$ (1,915)	\$ 637,040	\$ -	\$ -	\$ (1)	\$ -
Provision for Income Taxes	-	-	-	-	-	-
Net gain / (loss)	\$ (1,915)	\$ 637,040	\$ -	\$ -	\$ (1)	\$ -

Debtor's Name Yellow Corporation
Case. No 23-11069

Schedule C: Statement of operations (profit or loss statement)
(Income Statement)

(\$ In Thousands)

	Roadway Next Day Corporation	USF Bestway Inc.	USF Dugan Inc.	USF Holland International Sales Corporation	USF RedStar LLC	Yellow Freight Corporation
FOR THE PERIOD OF 12/1/2023 THROUGH 12/31/2023						
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses:						
Salaries wages and employees benefits	-	3	0	-	3	-
Fuel, operating expenses and supplies	-	-	-	-	-	-
Purchased transportation	-	-	-	-	-	-
Depreciation and amortization	-	-	-	-	-	-
Other operating expenses	-	2	0	-	2	-
(Gains) losses on property disposals, net	-	-	-	-	-	-
Reorganization charges	-	-	-	-	-	-
Impairment charges	-	-	-	-	-	-
Operating Income	\$ -	\$ (5)	\$ (1)	\$ -	\$ (5)	\$ -
Nonoperating Expenses:						
Interest expense	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Non-union pension and postretirement benefits	-	-	-	-	-	-
Other nonoperating expenses	-	-	-	-	-	-
Income (loss) before Income Taxes	\$ -	\$ (5)	\$ (1)	\$ -	\$ (5)	\$ -
Provision for Income Taxes	-	-	-	-	-	-
Net gain / (loss)	\$ -	\$ (5)	\$ (1)	\$ -	\$ (5)	\$ -

Debtor's Name Yellow Corporation
Case. No 23-11069

Schedule C: Statement of operations (profit or loss statement)
(Income Statement)

(\$ In Thousands)

	YRC Association Solutions, Inc.	YRC International Investments, Inc.	YRC Logistics Inc.	YRC Logistics Services, Inc.	YRC Mortgages, LLC	YRC Regional Transportation, Inc.
FOR THE PERIOD OF 12/1/2023 THROUGH 12/31/2023						
Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses:						
Salaries wages and employees benefits	-	-	-	3	-	-
Fuel, operating expenses and supplies	-	-	-	-	-	-
Purchased transportation	-	-	-	-	-	-
Depreciation and amortization	-	-	-	-	-	-
Other operating expenses	-	-	-	2	-	-
(Gains) losses on property disposals, net	-	-	-	-	-	-
Reorganization charges	-	-	-	-	-	-
Impairment charges	-	-	-	-	-	-
Operating Income	\$ -	\$ -	\$ -	\$ (5)	\$ -	\$ -
Nonoperating Expenses:						
Interest expense	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Non-union pension and postretirement benefits	-	-	-	-	-	-
Other nonoperating expenses	-	-	-	(6)	-	-
Income (loss) before Income Taxes	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -
Provision for Income Taxes	-	-	-	-	-	-
Net gain / (loss)	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -

Debtor's Name

Yellow Corporation

Case. No

23-11069

Schedule D:
Listing of Bank Accounts

(\$ In Thousands)

Account Holder	Bank	Opened / Closed in Period	Account Number	End of Period Book Balance
YRC Freight Canada Company	Bank of Nova Scotia	N/A	x2910	\$ -
YRC Freight Canada Company	Bank of Nova Scotia	N/A	x4510	94
YRC Freight Canada Company	Bank of Nova Scotia	N/A	x7914	-
Yellow Corporation	Bank of Nova Scotia	N/A	x5117	307
Yellow Corporation	Bank of Nova Scotia	N/A	x5214	38
New Penn Motor Express LLC	Bank of Nova Scotia	N/A	x5311	-
YRC Freight Canada Company	Bank of Nova Scotia	N/A	x8114	53
YRC Freight Canada Company	Bank of Nova Scotia	N/A	x3512	574
YRC Freight Canada Company	JPMorgan Canada	N/A	x1101	10
YRC Freight Canada Company	JPMorgan Canada	N/A	x1210	192
YRC Inc.	JPMorgan Canada	N/A	x8704	99
YRC Inc.	JPMorgan Canada	N/A	x8705	138
YRC Inc.	TD Canada	N/A	x0714	24
YRC Freight Canada Company	Wells Fargo	N/A	Unknown	-
Yellow Corporation	BNY Mellon	N/A	x6663	10
Yellow Corporation	BNY Mellon	N/A	x6671	-
Yellow Corporation	BNY Mellon	N/A	x6698	-
Yellow Corporation	BNY Mellon	N/A	x8400	-
Yellow Corporation	Bank of America	N/A	x2291	805
Yellow Corporation	JPMorgan Chase & Co	N/A	x0830	11,594
YRC Inc.	JPMorgan Chase & Co	N/A	x2227	327
Yellow Logistics, Inc.	JPMorgan Chase & Co	N/A	x1713	12
Yellow Corporation	JPMorgan Chase & Co	N/A	x2835	43
USF Reddaway Inc.	JPMorgan Chase & Co	N/A	x9567	-
USF Holland LLC	JPMorgan Chase & Co	N/A	x9583	-
New Penn Motor Express LLC	JPMorgan Chase & Co	N/A	x3310	-
Yellow Corporation	JPMorgan Chase & Co	N/A	x4193	1,360
Yellow Corporation	JPMorgan Chase & Co	N/A	x4201	2,435
Yellow Corporation ⁽¹⁾	JPMorgan Chase & Co	N/A	x4219	23,642
YRC Inc.	JPMorgan Chase & Co	N/A	x4250	7
USF Holland LLC	JPMorgan Chase & Co	N/A	x4268	216
Yellow Corporation	JPMorgan Chase & Co	N/A	x4599	4
USF Holland LLC ⁽²⁾	JPMorgan Chase & Co	N/A	x4623	25,090
YRC Inc.	JPMorgan Chase & Co	N/A	x5497	21
YRC Inc.	JPMorgan Chase & Co	N/A	x7613	25
USF Holland LLC	JPMorgan Chase & Co	N/A	Unknown	-
Yellow Corporation	PNC	N/A	x2947	151
Yellow Logistics, Inc.	PNC	N/A	x7094	-
Yellow Corporation	PNC	N/A	x0640	-
Yellow Corporation	Citizens	N/A	x8417	-

Debtor's Name

Yellow Corporation

Case. No

23-11069

Schedule D:
Listing of Bank Accounts

(\$ In Thousands)

Account Holder	Bank	Opened / Closed in Period	Account Number	End of Period Book Balance
Yellow Corporation	Citizens	N/A	x8638	-
Yellow Corporation	Citizens	N/A	x8689	-
Yellow Corporation ⁽³⁾	Citizens	N/A	x8700	36,316
Yellow Corporation	Citizens	N/A	x8719	-
Yellow Corporation	Citizens	N/A	x8727	13
Yellow Corporation	Citizens	N/A	x9308	-
Yellow Corporation	UMB	N/A	x1046	-
Yellow Corporation	US Bartle	N/A	x5676	322
Yellow Corporation	Wells Fargo	N/A	x9838	-
YRC Inc.	Wells Fargo	N/A	x6130	-

Footnotes:

- (1) Account holds asset sale proceeds reserves for rolling stock holdover costs, Estes breakup fees, insurance escrow, etc.). Such amounts are not reflected as unrestricted cash in Schedule A rather the sale proceeds reserve balance.
- (2) This dormant account was repurposed after the Petition Date to hold proceeds for the DIP Financing. Such funds are on Yellow Corporation's books and records, but the bank account is still in the name of USF Holland LLC.
- (3) Restricted cash account with Citizens supporting letters of credit.

Debtor's Name Yellow Corporation

Case. No

23-11069

**Schedule E:
Schedule of Asset Sales or Transfers**

(\$ In Thousands)

Date	Description of Asset	Gross Sale Price	Payments to Third Parties from Sale Proceeds	Net Sale Proceeds
12/13/2023	Dunnage at Salt Lake City	\$ 3	\$ -	\$ 3
12/14/2023	Bulk Fuel at Three Locations	26	-	26
12/18/2023	Kansas City IT Equipment	247	-	247
12/20/2023	Sale of Twenty-Seven Real Estate Locations to XPO ⁽¹⁾	867,665	867,665	-
12/22/2023	Bulk Fuel at Five Locations	79	-	79
12/26/2023	Denver Tools	2	-	2

Footnote:

- (1) Payments to third parties from sale proceeds include approximately \$23 million of sale proceed reserves currently held by the Debtors that are not anticipated to ultimately result in net sale proceeds to the Debtor and expected to be disbursed to third parties.